



Trustees' Financial Summary

FY2007-08

Submit ID: 0776-39877463

43 Roosevelt County
0776 Poplar H S

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Wanda Kirn

Phone #: (406) 768-3409

(Signature)

(Date)

Chair, Board of Trustees: Kenneth Norgaard

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY08 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
007	Vo Ed Business/Marketing	STATE	430776	State
020	Vo Ed Family & Consumer Science	STATE	430776	State
021	Vo Ed Tech Ed/Industrial Arts	STATE	430776	State
078	Education Data Systems	LOCAL	430776	
115	Miscellaneous District Funds	LOCAL	430776	
120	State OTO Indian Education for All	STATE	430776	state
123	State OTO Energy Cost Relief and Transportation	STATE	0776	State
137	Medicaid	STATE	430776	State
223	State OTO Capital Invest & Deferred Maintenance	STATE	430776	state
239	Jobs for Montana Graduates	STATE	5032	State
248	Alumni Display Case	LOCAL		
375	Comprehensive School Reform	FEDERAL	4307766307	84.332A
828	Vo Ed Carl Perkins Basic Grant	FEDERAL	4307768108BG	84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	189,058.41	72,000.41		73,141.08
02	Taxes Receivable - Real and Personal (120-149)	8,344.88	5,394.40		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,831.47
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	197,403.29	77,394.81		76,972.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,344.88	5,394.40		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,344.88	5,394.40		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	189,058.41	72,000.41		76,972.55
52	TOTAL FUND BALANCE/EQUITY	189,058.41	72,000.41		76,972.55
53	TOTAL LIABILITIES AND FUND BALANCE	197,403.29	77,394.81		76,972.55



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,814.20	225,059.35	89,499.58	
02	Taxes Receivable - Real and Personal (120-149)	0.40			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,814.60	225,059.35	89,499.58	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	0.40			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.40			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,814.20	225,059.35	89,499.58	
52	TOTAL FUND BALANCE/EQUITY	11,814.20	225,059.35	89,499.58	
53	TOTAL LIABILITIES AND FUND BALANCE	11,814.60	225,059.35	89,499.58	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,993.32			16,112.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,993.32			16,112.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,993.32			16,112.32
52	TOTAL FUND BALANCE/EQUITY	5,993.32			16,112.32
53	TOTAL LIABILITIES AND FUND BALANCE	5,993.32			16,112.32



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,129,910.52	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			9,757.98	
20	TOTAL ASSETS AND OTHER DEBITS			1,139,668.50	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			13.57	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			13.57	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,139,654.93	
52	TOTAL FUND BALANCE/EQUITY			1,139,654.93	
53	TOTAL LIABILITIES AND FUND BALANCE			1,139,668.50	



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,946.57	5,204.60		58,437.89
02	Taxes Receivable - Real and Personal (120-149)				1,002.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,946.57	5,204.60		59,439.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,002.05
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,002.05
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,946.57	5,204.60		58,437.89
52	TOTAL FUND BALANCE/EQUITY	3,946.57	5,204.60		58,437.89
53	TOTAL LIABILITIES AND FUND BALANCE	3,946.57	5,204.60		59,439.94



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	534.59			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	534.59			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	534.59			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	534.59			
53	TOTAL LIABILITIES AND FUND BALANCE	534.59			



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,148.26		66,089.95	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,148.26		66,089.95	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1,148.26		66,089.95	
52	TOTAL FUND BALANCE/EQUITY	1,148.26		66,089.95	
53	TOTAL LIABILITIES AND FUND BALANCE	1,148.26		66,089.95	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	341,333.26	192,777.03		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	341,333.26	192,777.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	7,493.80			
23	Warrants Payable (620)	92,847.07	192,777.03		
24	Other Current Liabilities (621-679)	240,992.39			
35	TOTAL LIABILITIES	341,333.26	192,777.03		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	341,333.26	192,777.03		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	135,374.22	106,149.77
1112 District Levy - Personal Property	1,785.60	5,455.26
1113 District Levy - Heavy Motor Vehicles	47.66	457.51
1114 District Levy - Pers Prop/Mobile Homes	925.60	789.91
1130 Tax Title and Property Sales	471.40	9.43
1190 Penalties and Interest on Taxes	348.38	605.75
1510 Interest Earnings	8,126.49	7,748.91
3110 Direct State Aid	708,414.09	694,715.55
3111 Quality Educator	54,454.00	83,520.36
3112 At Risk Student	18,917.42	18,782.51
3113 Indian Education For All	4,896.00	4,630.80
3114 American Indian Achievement Gap	44,000.00	41,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	106,051.85	105,912.67
3120 State Guaranteed Tax Base Aid	392,866.32	389,454.00
3440 State HB20/SB417 Prop Tax Reimb	1,299.73	235.21
3444 State School Block Grant	36,324.43	36,600.50
3460 Montana Oil and Gas Tax	42,327.03	49,978.30
5300 Operating Transfers from Other Funds	0.00	2,406.04

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

1,556,630.22	1,548,852.48
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	370,782.22	389,040.15
2XX Personal Services - Employee Benefits	96,192.80	103,096.22
21XX Support Services - Students		
1XX Personal Services - Salaries	142,941.31	156,134.79
2XX Personal Services - Employee Benefits	55,312.15	57,153.03
222X Educational Media Services		
1XX Personal Services - Salaries	51,303.60	0.00
2XX Personal Services - Employee Benefits	12,638.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	41,666.87	66,602.32
2XX Personal Services - Employee Benefits	8,059.49	5,842.54
24XX Support Services - School Administration		
1XX Personal Services - Salaries	183,781.00	169,760.23
2XX Personal Services - Employee Benefits	34,746.13	26,268.35
25XX Support Services - Business		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			1XX Personal Services - Salaries	3,176.85	3,988.47
			2XX Personal Services - Employee Benefits	3,703.69	3,160.44
			6XX Supplies and Materials	0.00	257.36
	210 Non-Federal Alternative Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	49,365.31	55,287.05
			2XX Personal Services - Employee Benefits	11,093.00	11,543.80
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	123,772.37	147,093.39
			2XX Personal Services - Employee Benefits	41,409.24	26,859.10
	21XX Support Services - Students				
			1XX Personal Services - Salaries	55,209.00	57,971.00
			2XX Personal Services - Employee Benefits	1,092.35	11,596.25
	365 OTO Indian Education for All				
	1XXX Instruction				
			1XX Personal Services - Salaries	5,059.00	4,630.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	186,676.23	197,811.00
			2XX Personal Services - Employee Benefits	52,373.20	45,854.72
	999 Undistributed				
	9999 Undistributed				
			971 Residual Equity Transfers Out	8,241.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,538,595.21</u>	<u>1,539,950.21</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						180,156.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,548,852.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,539,950.21 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						189,058.41 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	71,881.44	71,739.48
1112 District Levy - Personal Property	905.17	2,835.62
1113 District Levy - Heavy Motor Vehicles	25.30	248.94
1114 District Levy - Pers Prop/Mobile Homes	475.16	469.85
1130 Tax Title and Property Sales	234.12	93.78
1190 Penalties and Interest on Taxes	201.19	326.78
1510 Interest Earnings	2,899.60	2,177.68
2220 County On-Schedule Trans Reimb	10,010.13	16,353.56
3210 State On-Schedule Trans Reimb	12,382.55	14,866.88
3440 State HB20/SB417 Prop Tax Reimb	690.05	425.35
3444 State School Block Grant	3,967.67	3,997.82
3460 Montana Oil and Gas Tax	21,755.09	30,573.22

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>125,427.47</u>	<u>144,108.96</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	3,724.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	75,206.48	67,896.55
2XX Personal Services - Employee Benefits	39,288.56	48,613.46
3XX Purchased Professional and Technical Services	0.00	122.05
4XX Purchased Property Services	2,585.29	3,569.08
5XX Other Purchased Services	2,300.00	4,025.00
6XX Supplies and Materials	7,160.52	10,278.52

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>126,540.85</u>	<u>138,228.66</u>
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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						66,120.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						144,108.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						138,228.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						72,000.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	2,067.10	2,247.97
1632 Daily Adult Sales	2,763.00	2,665.90
3220 State Food Services Match	10,530.49	464.87
4550 Federal Child Nutrition	310,094.91	303,221.85
5200 Sale or Compensation for Loss of Assets	2,811.49	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-7,163.89

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>328,266.99</u>	<u>301,436.70</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	143.54	0.00
5XX Other Purchased Services	262,264.86	274,100.75
6XX Supplies and Materials	12,327.40	12,036.85

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>274,735.80</u>	<u>286,137.60</u>
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Schedule Of Changes Worksheet

Beginning Fund Balance	61,673.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	301,436.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	286,137.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	76,972.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	0.18	2.37
1114 District Levy - Pers Prop/Mobile Homes	0.09	0.00
1190 Penalties and Interest on Taxes	0.07	0.89
1510 Interest Earnings	577.74	472.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>578.08</u>	<u>476.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	11,337.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	476.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,814.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	8,493.18	9,053.23
2240 County Retirement Distribution	363,155.70	265,918.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	371,648.88	274,971.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	59,663.95	67,808.41
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	22,550.83	25,296.64
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,941.85	7,861.33
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,682.82	9,131.18
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	30,970.09	32,109.45
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,216.94	8,095.33
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	24,481.21	20,132.86
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	10,896.03	9,798.50
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,171.32	8,445.04
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,991.86	28,655.03
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,512.74	14,681.87
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	28,901.04	35,162.43
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	658.59	1,055.47
34XX Extracurricular - Activities		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2007 Value	2008 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	31.99	0.00
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	2,648.68	2,732.92
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	14,741.36	15,856.93
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	6,023.65	6,346.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>262,084.95</u>	<u>293,170.27</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					243,258.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					274,971.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					293,170.27	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					225,059.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value
007 Vo Ed Business/Marketing	
1510 Interest Earnings	75.49
3900 State Career & Technical Ed Entitlement	1,510.00
007 Subtotal	1,585.49
020 Vo Ed Family & Consumer Science	
1510 Interest Earnings	29.93
3900 State Career & Technical Ed Entitlement	1,570.00
020 Subtotal	1,599.93
021 Vo Ed Tech Ed/Industrial Arts	
1510 Interest Earnings	12.01
3900 State Career & Technical Ed Entitlement	1,734.00
021 Subtotal	1,746.01
078 Education Data Systems	
3680 K-12 Education Data Systems	726.33
115 Miscellaneous District Funds	
1510 Interest Earnings	397.34
120 State OTO Indian Education for All	
1510 Interest Earnings	567.01
3650 OTO Indian Education for All	2,204.84
120 Subtotal	2,771.85
123 State OTO Energy Cost Relief and Transportation	
1510 Interest Earnings	30.21
137 Medicaid	
1510 Interest Earnings	1,724.38
223 State OTO Capital Invest & Deferred Maintenance	
1510 Interest Earnings	482.16
3660 OTO Capital Invest & Deferred Maintenance	33,715.44
223 Subtotal	34,197.60
239 Jobs for Montana Graduates	
3290 State - Other State Grants	3,500.00
248 Alumni Display Case	
1510 Interest Earnings	36.70
375 Comprehensive School Reform	
4280 Title I, Part F, Comprehensive School Reform	50,000.00
828 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	33,922.00



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	132,237.84
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value
007 Vo Ed Business/Marketing	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	3,351.00
020 Vo Ed Family & Consumer Science	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	2,900.00
021 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	2,500.00
078 Education Data Systems	
368 K-12 Education Data Systems	
1XXX Instruction	
3XX Purchased Professional and Technical Services	726.33
115 Miscellaneous District Funds	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	12,866.13
120 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	2,275.00
123 State OTO Energy Cost Relief and Transportation	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,433.92
137 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	6,002.79
239 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	2,276.33
6XX Supplies and Materials	4,375.83
239 Subtotal	6,652.16



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value
248 Alumni Display Case	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	374.71
375 Comprehensive School Reform	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
3XX Purchased Professional and Technical Services	50,000.00
828 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
2XX Personal Services - Employee Benefits	1,801.00
5XX Other Purchased Services	10,500.00
6XX Supplies and Materials	10,471.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,150.00
828 Subtotal	33,922.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	123,004.04

Schedule Of Changes Worksheet

Beginning Fund Balance	80,265.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	132,237.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,004.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	89,499.58	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Vo Ed Business/Marketing	1,585.49	3,351.00	-1,765.51
020 Vo Ed Family & Consumer Science	1,599.93	2,900.00	-1,300.07
021 Vo Ed Tech Ed/Industrial Arts	1,746.01	2,500.00	-753.99
078 Education Data Systems	726.33	726.33	0.00
115 Miscellaneous District Funds	397.34	12,866.13	-12,468.79
120 State OTO Indian Education for All	2,771.85	2,275.00	496.85
123 State OTO Energy Cost Relief and Transportation	30.21	1,433.92	-1,403.71
137 Medicaid	1,724.38	6,002.79	-4,278.41
223 State OTO Capital Invest & Deferred Maintenance	34,197.60	0.00	34,197.60
239 Jobs for Montana Graduates	3,500.00	6,652.16	-3,152.16
248 Alumni Display Case	36.70	374.71	-338.01
375 Comprehensive School Reform	50,000.00	50,000.00	0.00
828 Vo Ed Carl Perkins Basic Grant	33,922.00	33,922.00	0.00
Total	<u>132,237.84</u>	<u>123,004.04</u>	<u>9,233.80</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	1,400.00	0.00
1510 Interest Earnings	108.09	209.04
3260 State Driver's Education Reimbursement	2,405.43	2,686.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,913.52	2,895.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	651.72	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	651.72	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,098.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,895.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,993.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	499.65	664.62
9710 Residual Equity Transfers In	8,241.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,741.05	664.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	2,406.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,406.04

Schedule Of Changes Worksheet

Beginning Fund Balance	17,853.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	664.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,406.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,112.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	90,548.79	60,675.06
1900 Other Revenue from Local Sources	417.00	0.00
4820 Federal Impact Aid - Title VIII	863,840.84	930,671.84
6100 Material Prior Period Revenue Adjustments	354.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	955,160.78	991,346.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	18,725.32	55,930.81
2XX Personal Services - Employee Benefits	24,741.08	1,124.82
3XX Purchased Professional and Technical Services	18,983.31	5,603.55
4XX Purchased Property Services	15,311.40	11,881.35
5XX Other Purchased Services	5,487.92	4,139.22
6XX Supplies and Materials	63,007.39	94,116.24
810 Dues and Fees	870.12	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	4,728.43	16,059.14
2XX Personal Services - Employee Benefits	5,677.97	4,828.08
3XX Purchased Professional and Technical Services	135.00	8,406.00
4XX Purchased Property Services	368.55	120.00
5XX Other Purchased Services	1,200.04	1,712.93
6XX Supplies and Materials	5,423.00	7,940.52
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	50,678.50
2XX Personal Services - Employee Benefits	0.00	1,478.67
4XX Purchased Property Services	164.00	179.99
6XX Supplies and Materials	5,894.95	6,280.66
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,692.11	8,485.83
2XX Personal Services - Employee Benefits	2,178.92	2,572.19
3XX Purchased Professional and Technical Services	16,777.59	10,107.52
4XX Purchased Property Services	1,801.04	1,233.90
5XX Other Purchased Services	10,607.73	10,629.06
6XX Supplies and Materials	4,318.36	6,427.68
810 Dues and Fees	7,155.15	4,816.60
24XX Support Services - School Administration		
1XX Personal Services - Salaries	22,196.37	38,810.92
2XX Personal Services - Employee Benefits	10,492.90	6,431.81



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2007 Value	2008 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			5XX Other Purchased Services	728.28	3,549.56
			6XX Supplies and Materials	3,823.03	9,240.44
			810 Dues and Fees	0.00	924.55
	25XX Support Services - Business				
			1XX Personal Services - Salaries	46,592.30	47,896.98
			2XX Personal Services - Employee Benefits	22,534.00	13,051.29
			3XX Purchased Professional and Technical Services	3,112.20	3,205.70
			4XX Purchased Property Services	210.31	60.00
			5XX Other Purchased Services	3,770.28	2,274.68
			6XX Supplies and Materials	2,369.00	5,829.76
			7XX Property and Equipment Acquisition	4,474.80	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	169,278.78	136,112.02
			2XX Personal Services - Employee Benefits	52,083.03	59,960.34
			3XX Purchased Professional and Technical Services	0.00	854.00
			4XX Purchased Property Services	94,904.50	106,747.26
			5XX Other Purchased Services	44,812.91	38,320.48
			6XX Supplies and Materials	35,161.47	30,929.57
			7XX Property and Equipment Acquisition	0.00	14,909.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,945.06	346.51
			2XX Personal Services - Employee Benefits	24.76	32.94
			6XX Supplies and Materials	199.26	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	17,395.83	199,815.77
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	12,513.97	56,725.60
			2XX Personal Services - Employee Benefits	500.00	12,823.93
			4XX Purchased Property Services	965.99	820.06
			5XX Other Purchased Services	3,816.07	4,334.78
			6XX Supplies and Materials	9,377.60	28,695.70
	21XX Support Services - Students				
			1XX Personal Services - Salaries	0.00	37,171.35
			2XX Personal Services - Employee Benefits	12,217.00	8,681.68
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	29,174.77
			2XX Personal Services - Employee Benefits	0.00	11,210.02
			4XX Purchased Property Services	1,207.50	1,718.50
			5XX Other Purchased Services	164.00	0.00
			6XX Supplies and Materials	13,257.73	16,817.03



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2007 Value	2008 Value
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	4,265.22	6,606.85
			2XX Personal Services - Employee Benefits	1,599.86	1,863.69
			6XX Supplies and Materials	4,501.62	5,659.97
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	1,040.00	0.00
			4XX Purchased Property Services	0.00	140.25
			5XX Other Purchased Services	14,564.97	11,936.69
			6XX Supplies and Materials	1,577.74	2,560.91
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	17,381.95	18,802.99
			2XX Personal Services - Employee Benefits	1,399.94	1,555.09
			5XX Other Purchased Services	27,581.09	519.58
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	106,223.63	114,150.10
			2XX Personal Services - Employee Benefits	1,163.60	1,347.14
			4XX Purchased Property Services	3,700.70	5,890.15
			5XX Other Purchased Services	3,458.66	39,545.54
			6XX Supplies and Materials	18,352.73	18,930.00
			810 Dues and Fees	128.00	0.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	41,128.43	37,458.99
			2XX Personal Services - Employee Benefits	17,320.00	15,550.22
			4XX Purchased Property Services	0.00	618.58
			5XX Other Purchased Services	1,344.65	7.10
			6XX Supplies and Materials	1,574.93	418.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,081,686.03</u>	<u>1,525,792.89</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,674,100.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						991,346.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,525,792.89	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,139,654.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	1,788.59	1,124.62
3281 State Technology Aid	10,011.54	1,823.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11,800.13</u>	<u>2,948.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	35,719.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>35,719.46</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	36,717.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,948.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,719.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,946.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	254.96	207.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>254.96</u>	<u>207.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	4,997.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	207.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,204.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	25,106.29	11,346.51
1112 District Levy - Personal Property	363.46	980.70
1113 District Levy - Heavy Motor Vehicles	8.82	90.99
1114 District Levy - Pers Prop/Mobile Homes	181.68	119.10
1130 Tax Title and Property Sales	99.74	0.73
1190 Penalties and Interest on Taxes	85.49	124.53
1510 Interest Earnings	3,346.99	2,756.39
3120 State Guaranteed Tax Base Aid	53,929.41	53,949.69
3440 State HB20/SB417 Prop Tax Reimb	240.32	64.89
3460 Montana Oil and Gas Tax	8,384.12	6,872.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91,746.32	76,306.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	50,000.00	50,000.00
850 Interest on Debt	34,517.50	32,017.50
860 Agent Fees/Issuance Costs	75.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,592.50	82,017.50

Schedule Of Changes Worksheet

Beginning Fund Balance	64,149.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,306.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,017.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,437.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	26.22	18.53
1900 Other Revenue from Local Sources	1,157.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,183.85</u>	<u>18.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	516.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	534.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	88.36	63.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	88.36	63.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	250.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	250.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,585.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,148.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	88,126.51	66,599.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>88,126.51</u>	<u>66,599.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	94,131.88	72,891.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>94,131.88</u>	<u>72,891.71</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	72,382.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,599.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,891.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	66,089.95	(5)



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Detail Expenditure

Fund	Account	Description	2007 Value	2008 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	35,064.59	37,556.08
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	131,964.54	180,739.13
XX	39X 1XXX 112	Certified Teacher Staff Salaries	186,676.23	226,985.77
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	13,007.28	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	363,862.48	391,884.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,949.63	13,571.02
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	624.30	270.18
XX	XXX 26XX 41X	Energy Utility Services	65,986.99	62,405.24
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	17,395.83	199,815.77
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,216.90
b. Related Services Block Grant Entitlement	10,071.60
c. Total Entitlements Subject to Reversion	40,288.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	53,583.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	392,772.84
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2010 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	147,093.39	0.00	0.00	56,725.60
280	1XXX	2XX	26,859.10	0.00	0.00	12,823.93
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	820.06
280	1XXX	5XX	0.00	0.00	0.00	4,334.78
280	1XXX	6XX	0.00	0.00	0.00	28,695.70
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	57,971.00	0.00	0.00	37,171.35
280	21XX	2XX	11,596.25	0.00	0.00	8,681.68
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			243,519.74	0.00	0.00	149,253.10 392,772.84

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY08.



Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	338,599.00	0.00	0.00	0.00	338,599.00
Buildings	2,778,041.67	0.00	0.00	1,223,906.90	1,554,134.77
Machinery and Equipment	1,312,811.33	0.00	0.00	959,294.52	353,516.81
Totals at Historical Cost	4,429,452.00	0.00	0.00	2,183,201.42	2,246,250.58
Governmental Activities, Capital Assets, net	4,429,452.00	0.00	0.00	2,183,201.42	2,246,250.58

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2008	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,590,416.38	0.00	0.00
Financial Administration (25XX)	1,789.86	0.00	0.00
Operations and Maintenance (26XX)	152,830.83	0.00	0.00
Transportation (27XX)	705,673.10	0.00	0.00
Total Depreciation for FY2008	2,450,710.17	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
Governmental Activities*							
Bonds							
05/15/1996	590,000.00	0.00	50,000.00	0.00	540,000.00	55,000.00	485,000.00
Compensated Absences	76,895.58	0.00	0.00	0.00	76,895.58	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	666,895.58	0.00	50,000.00	0.00	616,895.58	55,000.00	485,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.